

Decision Pathway – Report Template



PURPOSE: Key decision

MEETING: Cabinet

DATE: 04 December 2018

TITLE	Council Tax Base 2019/20		
Ward(s)	City Wide		
Author: Denise Murray	Job title: Director of Finance		
Cabinet lead: Cllr Craig Cheney	Executive Director lead: Mike Jackson		
Proposal origin: BCC Staff			
Decision maker: Cabinet Member			
Decision forum: Cabinet			
Purpose of Report: To recommend the Council Tax Base for 2019/20 for approval at Full Council.			
Evidence Base: The Local Government Finance Act 1992 (as amended) requires the Council as the Billing Authority to calculate a Council Tax Collection Fund estimate by 31 January each year. The number of Band D equivalent properties, net of exemptions, reductions and discounts, in the Tax Base for 19/20 is 126,999 an increase of 0.95% Band D equivalent properties since October 2017.			
Cabinet Member / Officer Recommendations:			
1. The recommendation is for Cabinet to agree, in accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by Bristol City Council as its Council Tax base for the financial year 2019/20 shall be 126,999			
Corporate Strategy alignment: N/A			
City Benefits: N/A			
Consultation Details: N/A			

Revenue Cost	£1.6m	Source of Revenue Funding	General Fund
Capital Cost	£ Nil	Source of Capital Funding	N/A
One off cost <input checked="" type="checkbox"/>	Ongoing cost <input type="checkbox"/>	Saving Proposal <input type="checkbox"/>	Income generation proposal <input type="checkbox"/>

Required information to be completed by Financial/Legal/ICT/ HR partners:	
<p>1. Finance Advice: The MTFP assumes an annual increase in the tax base of 1.5%. However estimates for 2019/20 suggest the number of new chargeable dwellings added to the valuation list will be exceeded by the number of student exemptions awarded resulting in reduced growth of 0.95% in the tax base. The equivalent loss in council tax revenue is £1.6m. This directly impacts on the resources available to the fund the revenue budget due to be considered by Full Council on 19 February 2019. The calculation of the Council Tax Base is calculated based on data extracted from the CTB1 return completed in mid-October. This is then adjusted for fluctuations in both the housing market and the estimated effect of additional discounts and exemptions.</p>	
Finance Business Partner: Tony Whitlock 13/10/18	
<p>2. Legal Advice: The tax base calculations for 2019/20 set out in this report comply with the Local Authorities (Calculation of Council tax base) Regulations 2012. The report will enable the Council to meet the requirement under the Local Government Finance Act 1992 (as</p>	

amended) to determine the Council Tax base by no later than 31st January in the preceding financial year. These regulations have been made under the Local Government Finance Act 1992, as amended (LGFA 1992).

Legal Team Leader: Nancy Rollason 25/10/18

3. Implications on IT: There are no IT implications arising

IT Team Leader: Ian Gale 25/10/18

4. HR Advice: No HR Implications

HR Partner: James Brereton 25/10/18

EDM Sign-off	Mike Jackson	17/10/18
Cabinet Member sign-off	Cllr Craig Cheney	29/10/18
CLB Sign-off	Mike Jackson	30/10/18
For Key Decisions - Mayor's Office sign-off	Mayor	29/10/18

Appendix A – Further essential background / detail on the proposal	YES
Appendix B – Details of consultation carried out - internal and external	YES
Appendix C – Summary of any engagement with scrutiny	NO
Appendix D – Risk assessment	NO
Appendix E – Equalities screening / impact assessment of proposal	NO
Appendix F – Eco-impact screening/ impact assessment of proposal	NO
Appendix G – Financial Advice	NO
Appendix H – Legal Advice	NO
Appendix I – Combined Background papers	CTB1 return to MHCLG attached
Appendix J – Exempt Information	NO
Appendix K – HR advice	NO
Appendix L – ICT	NO